

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.301 Cross References

TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART C: KINDS OF USES AND USERS NOT TAXED

Section 150.301 Cross References

- a) For information concerning the definition of "use", see Section 150.201 of this Part.
- b) As was mentioned in Section 150.101 of this Part, the user of tangible personal property is not subject to the Use Tax when the seller of such tangible personal property would not incur Retailers' Occupation Tax liability even though all elements of the sale occurred in Illinois.

(Source: Amended and effective March 12, 1976)